

05-22.txt

RAAUZYUW RUDIDFE0002 0911500-UUUU--RHMCSUU.

ZNR UUUUU

R 011500Z APR 05 ZYB

FM DFAS INDIANAPOLIS IN//ADIP//

TO AIG 4579

INFO DFAS INDIANAPOLIS IN//ADIP//

BT

UNCLAS

MSGID/GENADMIN/DFAS-ADIP//

SUBJ/PUBLIC RECEIVABLES RESULTING FROM REIMBURSABLE WORK (ACCT POL IMPL MSG 05-22).

1. THIS MESSAGE PROVIDES ADDITIONAL GUIDANCE FOR RECORDING PUBLIC ACCOUNTS RECEIVABLES (E.G., OVERPAYMENT OF TDY) THAT RESULT DURING THE PERFORMANCE OF REIMBURSABLE WORK.
2. ABSENT SPECIFIC GUIDANCE IN THE PAST, ACCOUNTING OFFICES WERE, FOR THE MOST PART, ESTABLISHING THE OBLIGATION FOR THE ACCOUNTS RECEIVABLE ON THE REIMBURSABLE SIDE AND CLEARING THE REIMBURSABLE OBLIGATION AS THE DEBT WAS REPAYED. THE OUSD COMPTROLLER POLICY OFFICE HAS NOW SPECIFIED THAT OVERPAYMENTS OF TRAVEL OR CONTRACTS RELATING TO PERFORMANCE OF A REIMBURSABLE WORK ORDER SHOULD BE FUNDED BY THE PERFORMING ACTIVITY'S FUNDS, NOT THE ORDERING ACTIVITY'S FUNDS. THIS IS CONSISTENT WITH THE FACT THAT THE ORDERING ACTIVITY RECEIVED NO ADDITIONAL GOODS OR SERVICES AGAINST WHICH TO BILL.
3. ACCOUNTING OFFICES SHOULD REVIEW ALL PUBLIC RECEIVABLES TO ENSURE THE ORDERING ACTIVITY IS NOT FUNDING THE RECEIVABLE. IN THOSE CASES WHERE THE OVERPAYMENT IS DETECTED AFTER THE ORDERING ACTIVITY'S FUNDS HAVE ALREADY BEEN CHARGED/COLLECTED, REVERSE THE ORIGINAL TRANSACTION THAT POSTED THE EARNINGS/COLLECTION AND CREDIT THE ORDERING ACTIVITY'S FUNDS FOR THE AMOUNT OF THE OVERPAYMENT VIA AN SF 1081. CHARGE THE DIRECT FUNDS OF THE PERFORMING ACTIVITY ORIGINALLY USED TO FUND THE REIMBURSABLE WORK.
4. ACCOUNTING OFFICES WILL HAVE TO COORDINATE WITH THE PERFORMING ACTIVITY TO ESTABLISH THE DIRECT FUND APC/JONO FOR THESE OVERPAYMENTS. USE EXISTING ACCOUNTS RECEIVABLE GUIDANCE TO RECORD THE EOR 46** RECEIVABLE AND OBLIGATION AGAINST THE PERFORMING ACTIVITY'S FUNDS.
5. THIS MESSAGE HAS BEEN COORDINATED WITH ASA(FM&C).
6. POC, ACCOUNTING PROCEDURES, 317-510-3380.//

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